

**Schedule 2**

Changes in Net Assets

Last Four Fiscal Years\*

	<b>Fiscal Year</b>			
	<b>2002</b>	<b>2003</b>	<b>2004</b>	<b>2005</b>
<b>Expenses</b>				
Governmental activities:				
General government	\$ 10,412,581	\$ 10,554,145	\$ 10,598,890	\$ 14,497,527
Security	23,486,809	26,710,617	30,031,794	31,089,219
Physical Environment	3,875,341	4,074,430	3,079,888	3,054,857
Economic environment	3,017,641	3,602,868	3,390,746	3,160,282
Transportation	8,077,049	8,633,148	7,983,324	9,150,474
Mental/physical health	85,237	87,644	94,900	94,300
Culture and Recreation	6,304,067	7,779,409	7,489,357	8,121,462
Interest on long-term debt	910,211	747,107	458,637	461,621
Total governmental activities expenses	<u>56,168,936</u>	<u>62,189,368</u>	<u>63,127,536</u>	<u>69,629,742</u>
Business-type activities:				
Water/wastewater	17,286,285	18,323,044	18,339,907	20,617,211
UPD Water/wastewater	1,621,951	2,121,347	3,373,102	4,003,077
Stormwater	3,937,122	4,799,055	5,292,942	5,332,367
Total business-type activities net assets	<u>22,845,358</u>	<u>25,243,446</u>	<u>27,005,951</u>	<u>29,952,655</u>
Total primary government expenses	<u>\$ 79,014,294</u>	<u>\$ 87,432,814</u>	<u>\$ 90,133,487</u>	<u>\$ 99,582,397</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 2,207,343	\$ 2,366,495	\$ 2,406,484	\$ 2,249,228
Security	5,534,968	8,236,684	9,001,242	9,140,344
Physical Environment	358,972	397,113	248,208	364,869
Economic environment	4,909,955	7,794,584	9,165,827	7,566,819
Transportation	327,933	140,587	23,165	23,861
Culture and Recreation	1,016,066	1,116,151	1,251,667	1,532,002
Operating grants and contributions	1,969,740	2,588,695	3,355,634	5,157,603
Capital grants and contributions	9,615,994	5,380,558	6,067,335	2,447,860
Total governmental activities program revenues	<u>25,940,971</u>	<u>28,020,867</u>	<u>31,519,562</u>	<u>28,482,586</u>

## Schedule 2 (continued)

## Fiscal Year

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	2002	2003	2004	2005
Business-type activities:				
Charges for services:				
Water/wastewater	17,182,142	18,439,763	19,683,422	20,658,105
UPD Water/wastewater	1,599,788	2,110,823	3,440,406	3,803,868
Stormwater	6,862,746	6,939,526	7,216,120	7,164,397
Operating grants and contributions	-	1,285	29,064	-
Capital grants and contributions	19,078,302	12,651,443	7,114,457	8,139,193
Total business-type activities program revenues	44,722,978	40,142,840	37,483,469	39,765,563
Total primary government program revenues	<u>\$ 70,663,949</u>	<u>\$ 68,163,707</u>	<u>\$ 69,003,031</u>	<u>\$ 68,248,149</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (30,227,965)	\$ (34,168,501)	\$ (31,607,974)	\$ (41,147,156)
Business-type activities	21,877,620	14,899,394	10,477,518	9,812,908
Total primary government net expense	<u>\$ (8,350,345)</u>	<u>\$ (19,269,107)</u>	<u>\$ (21,130,456)</u>	<u>\$ (31,334,248)</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental Activities:				
Taxes				
Property taxes	\$ 12,973,803	\$ 13,298,157	\$ 13,813,469	\$ 14,691,641
Sales taxes	15,904,505	17,575,204	18,955,381	18,647,890
Other taxes	15,117,493	16,163,612	16,510,154	18,705,429
Unrestricted investment interest	3,051,634	1,681,065	1,118,756	1,927,511
Miscellaneous	285,109	894,151	523,708	605,175
Gain on sale of capital assets	-	22,231	49,078	17,906
Transfers	15,717	161,292	23,555	28,494
Total governmental activities	<u>47,348,261</u>	<u>49,795,712</u>	<u>50,994,101</u>	<u>54,624,046</u>
Business-type activities:				
Unrestricted investment interest	1,134,803	767,170	516,727	785,340
Miscellaneous	53,798	48,245	46,845	63,368
Special items	(637,356)	-	-	-
Transfers	(15,717)	(161,292)	(23,555)	(28,494)
Total business-type activities	<u>535,528</u>	<u>654,123</u>	<u>540,017</u>	<u>820,214</u>
Total primary government	<u>\$ 47,883,789</u>	<u>\$ 50,449,835</u>	<u>\$ 51,534,118</u>	<u>\$ 55,444,260</u>
<b>Change in Net Assets</b>				
Governmental activities	\$ 17,120,296	\$ 15,627,211	\$ 19,386,127	\$ 13,476,890
Business-type activities	22,413,148	15,553,517	11,017,535	10,633,122
Total primary government	<u>\$ 39,533,444</u>	<u>\$ 31,180,728</u>	<u>\$ 30,403,662</u>	<u>\$ 24,110,012</u>

\*Only four years of data available due to implementation of GASB 34 in 2002.